

Amendments to Specification:

Please replace paragraph [47] with the following amended paragraph:

[47] Referring now to Fig. 10 along with Figs. 5 and 6, a method 410 for forming a sealed multi-handled bag, such as bag 110, is generally shown according to another embodiment of the invention. Method 410 includes the same aspects and preferences as method 310, except as relating to the formation of handle 116 along with sealing the open end. As shown, end portions of opposing sheets 22 and 24 may be folded-over 415 to form a foldover flap 130 as part of sealing the open end. As such, a double-thick handle 116 is formed at the previously open end. As discussed above with method 310, one or more patches may be added to either or both of handle flaps 130 and 32. As also discussed above with method 310, one or more perforations 138 may be cut in flap 130 to form handle 116. Alternatively, one or more perforations 138 may be pre-cut in opposing sheets 22 and 24 prior to forming bag 110 or prior to filling and sealing bag 110. As with method 310, a distal seal ~~(not shown)~~ 46 may also be formed in flap 130. The distal seal 46 may be coextensive with the surface area of the foldover flap 130 or coextensive with a portion of the foldover flap 130 at a position distal to seal 26. As with the distal seal 44 of a multi-handle bag such as bag 10, the distal seal 46 provides a more robust handle 116 by preventing sheet material in flap 130 from being pulled apart.